

**NOTE:** As provided in LFC policy, this report is intended only for use by the standing finance committees of the legislature. The Legislative Finance Committee does not assume responsibility for the accuracy of the information in this report when used in any other situation.

Only the most recent FIR version (in HTML & Adobe PDF formats) is available on the Legislative Website. The Adobe PDF version includes all attachments, whereas the HTML version does not. Previously issued FIRs and attachments may be obtained from the LFC's office in Suite 101 of the State Capitol Building North.

## FISCAL IMPACT REPORT



SPONSOR: Marquardt      DATE TYPED: 01/23/02    HB 169

SHORT TITLE: Agricultural Workers Unemployment Benefits    SB \_\_\_\_\_

ANALYST: Woodlee

### APPROPRIATION

Appropriation Contained		Estimated Additional Impact		Recurring or Non-Rec	Fund Affected
FY02	FY03	FY02	FY03		
	NFI	NFI	NFI		

(Parenthesis ( ) Indicate Expenditure Decreases)

### SOURCES OF INFORMATION

Labor Department (LD)

### SUMMARY

#### Synopsis of Bill

House Bill 169 amends Section 51-1-42 NMSA 1978 to exclude temporary alien agricultural laborers from receiving unemployment compensation benefits. Additionally, employers are not required to pay payroll tax for these employees.

#### Significant Issues

According to the Labor Department, this bill will put New Mexico's unemployment compensation laws in conformity with federal unemployment laws. In addition, the agency indicates that if this bill does not pass, then employers may lose the current 5.1 percent payroll tax credit granted by the federal government.

### FISCAL IMPLICATIONS

There is no appropriation or significant fiscal implication associated with this bill.

MW/ar:pr